

State of California

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Legislative Change No.**98-11**Bill Number: AB 1733Author: MachadoChapter Number: 98-654

Laws Affecting Franchise Tax Board:

Revenue and Taxation Code sections 18784 and 18785Date Filed with the Secretary of the State: 9/21/98**SUBJECT: California Drug Abuse Resistance Education (D.A.R.E.) Fund/Extends Repeal**

Assembly Bill 1733 (Machado), as enacted on September 21, 1998, made the following changes to California law:

Section 18784 of the Revenue and Taxation Code is amended.

Upon appropriation by the Legislature and after reimbursement of specified administrative costs, this act requires the balance of the money transferred to the Drug Abuse Resistance Education (D.A.R.E.) Fund to be annually disbursed by the Controller to D.A.R.E. California to assist in establishing and maintaining drug abuse resistance education programs in California schools.

Section 18785 of the Revenue and Taxation Code is amended.

This act extends the operation of the D.A.R.E. to January 1, 2004. Beginning in taxable year 1999, this act requires that contributions to the D.A.R.E. fund meet a minimum contribution test of \$250,000 (indexed annually for inflation) to remain on the return.

This act is operative January 1, 1999.

This act will not require any reports by the department to the Legislature.

Bureau Director

Date

Johnnie Lou Rosas

10/6/98